

tax so levied shall be transmitted with other tax levies to the auditor of the county in which such city is located and by said county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid. In addition thereto, and only if such tax is levied, the county treasurer, finance commissioner or other officer charged with the responsibility of the city's finances, shall each month deduct the sum of \$3 from the basic monthly pay of all firemen and transfer the total thereof to the treasurer of the special fund of the firemen's relief association, who shall credit said total to the special fund and to the credit of the individual firemen. If a fireman in such city is separated from the service under such circumstances that no pension benefits are payable to him, or in the event of his death to his widow or children, the treasurer of the special fund shall return to the fireman or to his immediate family in the event such separation is due to his death, all of the amounts so deducted from his base pay, without interest. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which such city is situated, and by said county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid.

Approved March 15, 1957.

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CHAPTER 145—S. F. No. 790

[Coded]

*An act relating to butter grading and labeling of butter; amending Laws 1955, Chapter 219, Section 1, Subdivision 2.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1955, Chapter 219, Section 1, Subdivision 2, is amended to read:

[32.475] Subd. 2. **Butter grading and labeling.** It is unlawful to sell, offer or expose for sale, or have in possession with intent to sell any butter at retail unless it has been graded and labeled with such grades as follows:

- (a) Grade, Minnesota, AA—93 score
- (b) Grade, Minnesota, A —92 score
- (c) Grade, Minnesota, B —90 score
- (d) Grade, Minnesota, undergrade—all butter below Minnesota B.

*For the purposes of this section "sale at retail" shall include all sales to a restaurant or eating establishment that serves butter to its patrons or that uses butter in the preparation of any food which is served to its patrons.*

Approved March 15, 1957.

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CHAPTER 146—S. F. No. 834

*An act relating to aeronautics, amending Minnesota Statutes 1953, Section 360.61; Section 360.59, Subdivision 7; Section 360.19, Subdivision 2; and repealing Minnesota Statutes 1953, Section 360.014, Subdivision 6.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1953, Section 360.61, is amended to read:

**360.61 Due date of tax; penalty.** Subdivision 1. The tax required under sections 360.54 to 360.67 to be paid upon an aircraft *is due as soon as* such aircraft first use the air space overlying the state of Minnesota and the airports thereof, *in accordance with section 360.54*, and upon February 15 in each year thereafter, and shall become delinquent upon the expiration of *ten* days thereafter, unless paid. The tax for any calendar year subsequent to 1945 may be paid at any time between January 1 and February 15.

Subd. 2. Every owner or person charged with the duty to register an aircraft or pay any tax payable under the provisions of this act who fails or delays to register such aircraft and pay such tax as required by the provisions of this act shall pay to the commissioner as an added fee for failure or delay in registering and paying the tax *a penalty fee of \$2.50*. When the last day for payment without penalty of any taxes shall fall upon Sunday or any legal holiday, such taxes may be paid without such penalty on the next succeeding business day.

Sec. 2. Minnesota Statutes 1953, Section 360.59, Subdivision 7, is amended to read:

Subd. 7. **Transfer of ownership.** Upon the transfer of ownership, destruction, theft, dismantling as such, or the permanent removal by the owner thereof from this state of any aircraft registered in accordance with the provisions of this act, the right of the owner of such aircraft to use the registration certificate and number plates assigned such aircraft shall expire, and such certificate and any existing plates